



County of Los Angeles CHIEF EXECUTIVE OFFICE

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WILLIAM T FUJIOKA
Chief Executive Officer

Board of Supervisors
GLORIA MOLINA
First District

YVONNE B. BURKE
Second District

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Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

December 18, 2007

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**DEPARTMENT OF TREASURER AND TAX COLLECTOR:
RESOLUTION TO REPLENISH THE TREASURER AND TAX COLLECTOR'S
CASH DIFFERENCE FUND
(ALL DISTRICTS - 3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

Adopt the attached Resolution (Attachment I), pursuant to the provisions of Section 29378 of the Government Code, replenishing the Cash Difference Fund of the Treasurer and Tax Collector (TTC) in the amount of \$4,098.64.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

On July 5, 1966, your Board, in accordance with the provisions of Section 29370 et seq. of the Government Code, established a Cash Difference Fund (Fund) for the Treasurer and Tax Collector Department. The Fund was deemed necessary to replenish shortages in the tax collection process. Shortages occur as a result of the following:

- Petty Shys – Mail Payments

These are minor amounts of money ranging from \$.01 to \$10.00 short of the amount due in processing mail payments. The usage of the Fund is authorized by Section 29373.1 of the Government Code. The total amount of petty shys for the reporting period of June 1, 2006 through June 30, 2007 is \$2,726.41.

- Cashier Window Shortages

Those amounts of money, which are unaccounted cash transactions including the receipt of Counterfeit Currency from the Treasurer and Tax Collector Cashier windows since the last reporting period are called cashier window shortages. The total shortage of all cashiers for the reporting period is \$1,372.23. (See Attachment II for details.)

Implementation of Strategic Plan Goals

This action is consistent with the Countywide Strategic Plan Goal of Fiscal Responsibility and is in accordance with the Government, and Revenue and Taxation Code provisions.

FISCAL IMPACT/FINANCING

Inability to pay for Cashier Window Shortages and Petty Shys – Mail Payments.

Funds for the shortage replenishment are available in the Department's services and supplies budget.

CONCLUSION

The total shortage amount to be replaced from the General Fund into the Cash Difference Fund is \$4,098.64.

Instruct the Executive Officer/Clerk of the Board to return one adopted Board Letter to the Auditor-Controller and one adopted Board Letter to the TTC.

Respectfully submitted,



WILLIAM T FUJIOKA
Chief Executive Officer

WTF:SRH
GS:LN:ap

Attachments

c: County Counsel
Executive Officer, Board of Supervisors
Auditor-Controller
Treasurer and Tax Collector

RESOLUTION REPLENISHING THE
COUNTY TREASURER AND TAX COLLECTOR
CASH DIFFERENCE FUND

WHEREAS, on July 5, 1966, the Board of Supervisors established a Cash Difference Fund for the COUNTY TREASURER AND TAX COLLECTOR; and

WHEREAS, during the period of June 1, 2006 through June 30, 2007 the amount of cash deficits paid from this fund amounted to FOUR THOUSAND NINETY-EIGHT DOLLARS AND SIXTY-FOUR CENTS (\$4,098.64); and

WHEREAS, the COUNTY TREASURER AND TAX COLLECTOR had applied to the Board of Supervisors for the replenishment of the Fund in the total amount of the shortages paid therefrom and has itemized each deficit as to amount, date of occurrence and the cashier, where applicable, who was reimbursed from the Fund in the manner required by law:

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Los Angeles that pursuant to the provisions of Section 29378 of the Government Code, the COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund, established by the Board on July 5, 1966, is hereby replenished in the amount of FOUR THOUSAND NINETY-EIGHT DOLLARS AND SIXTY-FOUR CENTS (\$4,098.64) and the County Auditor-Controller is hereby

directed to transfer this amount from the County General Fund to the credit of the TK7 7389 COUNTY TREASURER AND TAX COLLECTOR'S Cash Difference Fund for that purpose; and

BE IT FURTHER RESOLVED THAT THE COUNTY TREASURER AND TAX COLLECTOR shall use said Fund only for cash deficits pursuant to Sections 29370 through 29380 of the Government Code and that certified copies of this Resolution be transmitted by the Clerk of this Board to the County Auditor-Controller and the County Treasurer.

The foregoing Resolution was on the 18 day of December, 2007 adopted by the Board of Supervisors of the County of Los Angeles, and Ex-Officio governing body of all other special assessments and taxing districts for which said Board so acts.



Sachi A. Hamai, Executive Officer-Clerk of the Board of Supervisors and Ex-Officio Clerk of the governing body of all other special assessment and taxing districts for which said Board so acts.

BY: 
DEPUTY

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
COUNTY COUNSEL


Deputy County Counsel

CASHIER WINDOW SHORTAGES

<u>DATE</u>	<u>AMOUNT</u>
June 15, 2006	\$ 2.00
June 19, 2006	6.50
August 9, 2006	0.05
November 2, 2006	0.33
November 20, 2006	3.48
November 27, 2006	0.10
November 29, 2006	0.25
December 11, 2006	100.00
December 13, 2006	0.61
December 19, 2006	10.00
January 18, 2007	3.00
February 28, 2007	0.05
March 7, 2007	0.25
March 7, 2007	1.10
March 21, 2007	100.00
March 28, 2007	0.10
March 28, 2007	0.01
April 5, 2007	0.21
April 6, 2007	1.00
April 9, 2007	19.73
April 10, 2007	4.80
May 15, 2007	20.00
May 18, 2007	70.00
May 21, 2007	0.65
May 23, 2007	0.01
May 30, 2007	9.00
May 31, 2007	<u>109.00</u>
CASHIER WINDOW SHORTAGES TOTAL	\$ 462.23

COUNTERFEIT BILLS

<u>DATE</u>	<u>AMOUNT</u>
September 25, 2006	\$ 100.00
October 12, 2006	100.00
October 19, 2006	50.00
November 15, 2006	20.00
November 29, 2006	100.00
December 19, 2006	100.00
December 26, 2006	50.00
January 10, 2007	50.00
February 21, 2007	100.00
April 11, 2007	20.00
April 11, 2007	100.00
April 12, 2007	20.00
June 11, 2007	<u>100.00</u>
COUNTERFEIT BILLS TOTAL	\$ 910.00

GRAND TOTAL	<u><u>\$1,372.23</u></u>
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